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From:

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To:

Cc:

Subject: RE: 870PT(AD) versus 870-LT(AD)

Part II of the Form 870-LT is a separate agreement that is separately executed by both parties as to affected items. It can be used to resolve partner-level defenses to the partnership-level penalty. These defenses are affected items not determined at the partnership level. It can also be used to determine any partner-level penalties based on affected items such as at risk or passive loss. By using this Form appeals can resolve all of these issues, so it is appropriate to use it in your case.